

FROM SELF-INTEREST TO RESPONSIBILITY: LEVINAS'S ETHICS AS A FRAMEWORK FOR ADDRESSING EMBEZZLEMENT OF PUBLIC RESOURCES IN TANZANIA

BY

*Charles Kazoya Nyomola¹, Rev. Fr. Dr. Josephat Muhoza², Dr. George Ndemo³
Jordan University College, P. O. Box 1878, Morogoro, Tanzania

Abstract

Embezzlement of public resources of public funds remains a persistent challenge in Tanzania, undermining economic growth, governance, public trust, and socio-economic development. Despite the existence of legal mechanisms for curbing corruptions, misuse of entrusted resources continues. This persistence indicates that the problem extends beyond institutional weaknesses to the insufficiency of purely rule-based and compliance-oriented anti-corruption frameworks, revealing a deeper moral crisis of responsibility, relationality, and ethical consciousness among public officials. The study is therefore aims to investigate the central issue: to what extent Emmanuel Levinas's ethics can provide a transformative ethical framework capable of complementing existing legal mechanisms for curbing embezzlement of public resources and related forms of corruption in Tanzania? The study demonstrates that Levinas's ethics addresses the interior disposition, conscience, and intentions of officials that laws alone cannot reach. By relocating accountability prior to legal obligation and reframing public office as a vocation of service rather than discretionary power, the study achieves its objective. It shows that integrating Levinas's ethics with Tanzania's legal mechanisms fosters genuine moral responsibility, transforms institutional culture, and renders external controls more effective, offering a pathway from mere compliance to ethical governance oriented by human dignity. Therefore, the study makes a very important practical contribution to the efforts for fighting embezzlement of public resources in Tanzania. Rather than calling for new punitive laws, it demonstrates that sustainable success in fighting embezzlement is possible if ethically responsible public servants capable of recognizing citizens as vulnerable Others whose wellbeing depends on the faithful stewardship of public resources are cultivated.

Keywords: embezzlement of public resources, Levinas's ethics, infinite responsibility, asymmetrical responsibility, anti-corruption mechanisms, public officials, moral responsibility, accountability, public funds

Introduction

Embezzlement of public resources is one of the factors that undermine the economic growth among the developing countries, including Tanzania. Tanzania's widespread misappropriation of public funds continues to undermine the governance, public trust, and socio-economic development of the country. Despite the existence of constitutional provisions, statutory

regulations, regulatory institutions and the commitment made by Tanzania at international level regarding the fight against corruption, the misuse of public resources still continue to persist. This raises the concern, whether the persistence of embezzlement of public resources denotes not only weaknesses in institutions but also the insufficiency of rule-based and compliance anti-corruption frameworks. And because they have

failed to solve embezzlement of public resources to a great extent, it is necessary now to evaluate whether embezzlement of public resources is a matter of moral crisis; crisis of responsibility, relationality, and ethical consciousness. The study confirms that failure of the anti-corruption institutions and legal laws denotes the need of complementarily approach to them.

The study considers embezzlement of public resources not only as a violation of legal laws but also as an ethical breach of relational accountability between the public official and the citizens, and that is the reason towards the failure of legal mechanisms which are mostly prioritized. Therefore, the study suggests the inclusion of Emmanuel Levinas's ethics as a complementarily approach to existing legal mechanisms. Levinas's ethical framework has chosen because it can encourage public officials to exercise infinite and asymmetrical responsibility toward the citizens. Also, since Levinas's ethics insists that the infinite and asymmetrical responsibility precedes law and institutional arrangements, it is capable to solve the inner disposition of the officials. So, this study investigates the question; to what extent can Levinas's ethics provide a transformative ethical framework capable of complementing legal mechanisms for curbing embezzlement of public resources and all other form of corruption in Tanzania?

The study is divided into three sections; first section gives the conceptual and ethical understanding of embezzlement of public resources; second section discusses the adopted anti-corruption measures and the assumptions underlie the failure of those anti-corruption measures; and the last section gives an account on how Levinas's ethics contribute in the suppression of embezzlement of public resources in Tanzania.

1.1 Conceptual and Ethical Understanding of Embezzlement of public resources

Embezzlement of public resources has been understood by different scholar's as an illegal

conversion of someone's property (assets or natural resources). Among these scholars is Chandra and Ryan to who argues that embezzlement of public resources is a specific form of financial crime in which the person uses in an illegal way the public property or funds entrusted to him/her.¹ Salvatore Di Falco and his colleagues denote embezzlement of public resources as an intentional dishonest act. They state that "embezzlement of public resources is one of the many forms of corruption besides bribing and extortion. It corresponds to an intentional dishonest act, committed by individuals who misappropriate assets that were entrusted to them in order to monopolize or to steal them."² U. Myint claims that embezzlement of public resources does not involve the participation of the second party like other forms of corruption do; instead, it is committed by the official alone.³ The embezzler initially has legal possession of someone's property or funds and later uses it illegally.⁴

Misappropriation of public funds is defined by three essential elements: lawful possession or custody of property or funds, a fiduciary relationship with the owner, and the deliberate

¹. See Chandra Andryanto, "Law Enforcement Against Fraud and/or Embezzlement: Study of KSP Intidana Central Java, Indonesia," *JILS* 3, no. 1 (2018), 49.

². Salvatore Di Falco et al, "Can Transparency of Information Reduce Embezzlement? Experimental Evidence from Tanzania," *Working Paper* 1618 (2016), 2.

³. See U Myint, "Corruption: Causes, Consequences and Cures," *Asia Pacific Development Journal* 7, no. 2 (2000), 35.

⁴. See Rutger Claassen, "A Fiduciary Theory of Property," *Journal of Ethics and Social Philosophy* 30, no. 2 (2025), 206.

conversion of those assets for personal benefit.⁵ It is usually connected with officials who are responsible for management of public funds or other resources and decide to use such funds or other resources for their own benefit. The diversion of public funds meant for provision of essential public goods—such as infrastructure, healthcare, and education—makes economic development inefficient.⁶ Therefore, embezzlement of public resources affects society negatively, and the whole country. Although embezzlement of public resources occurs in public and private sectors, it to the great extent affects the public welfare in general. In the public sector, it affects public trust, weakens institutions, and undermines the quality of social services.⁷

It is necessary to note that embezzlement of public resources should not be considered simply as a legal or administrative offense but as a fundamental moral disorder.⁸ From Aristotle's perspective, embezzlement of public resources can be regarded as an ethical vice or form of injustice, since the person guilty of it is considered the worst of men on account of his wickedness toward himself and those whom he serves.⁹ From John Rawls's perspective, institutions are

expected to operate according to principles of fairness and equality. Embezzlement of public resources therefore constitutes a serious breach of justice and integrity, as it involves the dishonest appropriation of resources entrusted to an individual for public welfare or institutional purposes.¹⁰ And from the perspective of Immanuel Kant's ethics, which holds that a moral action is determined not by personal interest or expected consequences but by respect for the universal moral law,¹¹ public officials are obligated to demonstrate honesty, accountability, and fidelity to the common good. By appropriating communal resources, they treat public institutions and citizens merely as means to their own ends rather than as ends in themselves.

Also, from the standpoint of Levinas's ethics, embezzlement of public resources signals a collapse of responsibility and an inability to respond to human dignity and social solidarity.¹² Its continued occurrence underscores the need for moral transformation alongside legal and institutional measures. Rooted in character flaws, a deficient sense of moral duty, and disregard for the welfare of others, embezzlement of public resources can be countered through the cultivation of virtues such as integrity, justice, and responsibility. Moral education plays an essential role in this process by shaping individuals who understand public office as a moral duty oriented toward the common good.

⁵. See Bryan A. Garner, *Black's Law Dictionary*, 9th ed. (St. Paul: West Publishing, 2009), 598–599.

⁶. See Susan Rose-Ackerman, *Corruption and Government: Causes, Consequences, and Reform* (Cambridge: Cambridge University Press, 1999), 35.

⁷. See Rose-Ackerman, *Corruption and Government*, 41.

⁸. Cf. John R. Boatright, and Jeffery D. Smith, *Ethics and the Conduct of Business*, 8th ed. (Boston: Pearson, 2017), 10.

⁹. Cf. Aristotle, *The Nicomachean Ethics*, trans. David Ross (Oxford: Oxford University Press, 2009), 82.

¹⁰. Cf. John Rawls, *A Theory of Justice* (Cambridge: Harvard University Press, 1971), 3.

¹¹. See Immanuel Kant, *Groundwork of the Metaphysics of Morals*, trans. and ed. Mary Gregor and Jens Timmermann (Cambridge: Cambridge University Press, 2012), 13–16.

¹². Cf. Emmanuel Levinas, *Otherwise Than Being or Beyond Essence*, trans. Alphonso Lingis (Pennsylvania: Duquesne University Press, 1998), 9–10.

1.2 Anti-Corruption Mechanisms Adopted in Tanzania and Their Limitations

Corruption, in general, is one of the main issues facing Tanzania. It is a major challenge to the country's development, good governance, and social justice. To quote Masabo, he states that:

Corruption has negative effects on peoples' life. The most common effects are; drop in quality and delay of public service, hindering the promotion of human rights, loss of civil servants integrity, moral erosion, retrenchment of workers/employees and making country poor. The fact is that; corruption is eating away the resources and destroying the public trust.¹³

According to Odd-Helge Fjeldstad, embezzlement of public resources of public funds, as one of the forms of corruption, began in the early years of Tanzania's independence. And it became rampant from the 1980s. He notes that:

Corruption is not a new phenomenon in Tanzania. According to Mukandala (1983:261), the public sector in the early 1980s was "increasingly riddled by corruption and embezzlement of public resources of public funds". The Auditor General's reports from the 1980s show that this trend continued (Semboja&Therkildsen, 1992:1103). By the mid-1990s, corruption in Tanzania was rampant in all sectors of the economy and politics (URT, 1996). In tax administration these issues were particularly pressing, given the need to raise more tax revenues, partly to mitigate corruption in other parts of public services.¹⁴

¹³. Conrad John Masabo, "Corruption and Fraudulent Culture: The Case of Tanzania," in *Corruption in Africa: A Threat to Justice and Sustainable Peace*, ed. Elizabeth Nduku and John Tenamwenye (Geneva: Globethics.net, 2014), 154.

¹⁴. Odd-Helge Fjeldstad, "Fighting fiscal corruption: The case of the Tanzania Revenue Authority," *CMI Working Papers* 3 (2002), 3.

Also, Alex Muganda, and Shahrzad Sedighargue that during the early post-independence era, the situation was stable because of the existence of central control and the ideology of public accountability; the socialist leadership code, President Nyerere's anti-corruption campaign, the relatively high public-sector wages, and positive economic growth discouraged gross corruption.¹⁵ And, the expansion of corruption acts from 1980s when structural adjustment programs (SAPs) and economic liberalization took place, was due to the reduced state control over certain sectors which then increased the opportunity of financial misappropriation especially in public procurement and revenue collection.¹⁶

1.2.1 Anti-Corruption Strategies Implemented in Tanzania

Tanzanian government, from the regime of J. K. Nyerere to present, has not taken for granted the problem of embezzlement of public resources and all other forms of corruptions. The government has made and implemented different efforts to curb corruptions. One of the efforts implemented in the early years of independence is, as noted by Alex Muganda and Shahrzad Sedigh, the adoption of socialist leadership code and President Nyerere's anti-corruption campaign.¹⁷ Following the expansion of corruption acts, especially after the adoption of the structural adjustment programs (SAPs) which emphasized economic

¹⁵. See Alex Muganda, and Shahrzad Sedigh. "The Fight against Corruption in Tanzania," in *Curbing Corruption Toward a Model Building National Integrity*, ed. Rick Stapenhurst and Sahr J. Kpundeh (Washington, D.C.: The World Bank, 1999), 153.

¹⁶. See Muganda and Sedigh, "The Fight against Corruption," 156–157.

¹⁷. See Muganda and Sedigh, "The Fight against Corruption," 153.

liberalization,¹⁸Tanzania has not remained silence, instead she has expanded her efforts. As presented by Muganda and Sedigh, Tanzania has adopted and implemented different measures including establishment of the Prevention and Combating Corruption Bureau (PCCB), the Office of the Director of Public Prosecutions, the Ethics Secretariat, the Inspectorate of Ethics, the National Audit Office, the Commission for Human Rights and Good Governance (CHRGG), and the Public Procurement Regulatory Authority.¹⁹

According to Lukiko Vedastus Lukiko, the PCCB works with the policies and procedures of public, parastatal and private organizations and advise on mechanisms to detect and prevent corruption. Lukiko writes:

The Prevention and Combating of Corruption Bureau (PCCB) is an independent public body entrusted to fight corruption in Tanzania... The functions of the Prevention and Combating of Corruption Bureau include examining the practices and procedures of public, parastatal, and private organisations, and advising on mechanisms that facilitate the detection and prevention of corruption. The Bureau is mandated to receive and investigate corruption complaints and, subject to consent of the Director of Public Prosecution, prosecute corruption offences. Also, it has to solicit public support and cooperate with other international and domestic organs in fighting corruption. In carrying out its mandate, officers of the Bureau have

powers to arrest, enter premises, search, detain suspects, and seize property suspected of being involved in corruption or likely to be involved in corruption.²⁰

While the PCCB is responsible for detecting corruption, investigate suspects, and facilitate legal actions against those involved in corrupt practices, the Office of the Director of Public Prosecutions (DPP) holds the sole authority to review and approve these corruption cases for prosecution.²¹So, it plays a significant role in authorizing prosecution and seeking forfeiture of property obtained through corrupt practices.

Also, the *Prevention and Combating Corruption Act (PCCA) of 2007* is another important legal framework that has put in place to fight embezzlement of public resources and other forms of corruption. Section 28 of the PCCA explicitly criminalizes embezzlement of public resources in both private and public sectors and prescribes penalties applicable to any person found guilty of the offence. The Act states that:

- (1) A person being a public official who dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control as a public official or allows any other person to do so, commits an offence, and shall be liable on conviction to a fine not exceeding ten million shillings or to imprisonment for a term not exceeding seven years or to both.
- (2) If any person in the private sector dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control or allow any other

¹⁸. See Muganda and Sedigh, "The Fight against Corruption," 156–157.

¹⁹. See Alina Mungui-Pippidi, and Stephanie von Wogau, "Corruption in Tanzania," *ERCAS* (2010), 9.

²⁰. LukikoVedastusLukiko, "Fighting Corruption in the Energy Sector in Tanzania," *PhD diss.*(University of the Western Cape, 2022), 129–130.

²¹. See Mungui-Pippidi, and Von Wogau, "Corruption in Tanzania," 9.

person to do so, commits an offence and shall be liable to a fine not exceeding ten million shillings or to imprisonment for a term not exceeding seven years or to both. (3) In addition to a penalty imposed under subsections (1) and (2), the court shall order the confiscation of the misappropriated or converted property or an equivalent sum where that property cannot be traced. (4) Where a court orders confiscation or payment of the amount or money value, or any part of it, of any advantage, or the confiscation of any property, under this Act—(a) the payment or any sum ordered to be paid or forfeited may be enforced in the same manner and subject to the same process as in the case of payment of a fine; (b) all moneys forfeited shall be paid into the Treasury and shall form part of the Government revenue; (c) where any property other than money is forfeited, it shall be disposed of in accordance with section 76 of the Interpretation of Laws Act; and (d) any such order shall, for the purpose of any appeal, be deemed to form part of the sentence of the Court.²²

Another important adopted measure is the launch of the *National Anti-Corruption Strategy and Action Plan Phase Four (NACSAP IV) 2023–2030*. NACSAP IV is designed to make public institutions more honest, responsible, and open to the public while getting more people involved in fighting corruption. This includes civil society groups, businesses, religious organizations, and media.²³ The NACSAP IV also provides a historical account of Tanzania's efforts to combat corruption, stating that:

For more than six decades, the Government of Tanzania has been designing and implementing various policies, strategies, plans and projects to bring about political, economic and social development. Also, in improving the provision of services to the public, the Government has made various reforms including the development and implementation of the National Anti-Corruption Strategy and Action Plan—(NACSAP) with the aim of increasing productivity and efficiency in service delivery. Furthermore, in recognizing adverse effects of corruption in undermining the prosperity of the Nation, the Government, since independence in 1961, has undertaken various initiatives to curb corruption that include the Arusha Declaration (1967); instituting *Ahadi 10 zaMwana* TANU (1971); Ratification of International and Regional Agreements and Protocols; incorporating fight against corruption in CCM (Ruling Party) Election Manifestos; National Development Vision and various Development Plans.²⁴

Additionally, Tanzania has sought to curb embezzlement of public resources and all other forms of corruption by enacting the *Public Leadership Code of Ethics Act 1995*. Lukiko highlights that the Act was enacted in response to the worsening state of corruption in the early 1990s. This act seeks to enforce ethical standards among public leaders by making them report their assets, managing conflicts of interest, and stopping corruption and insider dealing. The Act applies to a wide range of officials, including the President and Cabinet members, the Speaker of the National Assembly and all Parliament

²². TANZLII, *Prevention and Combating of Corruption Act, 2007: Cap. 329*, (R.E 2019), section 28.

²³. Cf. Masabo, "Corruption and Fraudulent Culture," 160–161.

²⁴. United Republic of Tanzania, *National Anti-Corruption Strategy and Action Plan Phase Four (NACSAP IV) 2023–2030* (Dodoma: President's Office–State House, 2023), x.

members, the Chief Justice, judges, magistrates, regional and district commissioners, heads of independent government departments, and companies where the government owns most of the shares. Lukiko highlights that:

The worsening state of corruption in the early 1990s moved the government to enact the *Public Leadership Code of Ethics Act* in 1995. This statute and its regulations establish a framework for enforcing ethics among public leaders through asset declaration, regulation of conflicts of interest, and prohibition of corruption and insider dealing. Its application is limited to public leaders specified under section 4. These include the President and all members of the Cabinet, Speaker of the National Assembly and all Members of Parliament, Chief Justice, Judges, and Magistrates. It also covers Regional and District Commissioners and Chief Executive Officers of independent government departments, and corporate bodies in which the government has a controlling interest. Heads of the state organs involved in managing the energy sector are subject to the provisions of this statute.²⁵

However, the act was not enacted to encourage morality among the government officials, rather to facilitate identifications of corruption acts for enforcement of laws.

Furthermore, enactment of *Whistleblower and Witness Protection Act 2015* informs another measure has undertaken to curb embezzlement of public resources and all other forms of corruption in Tanzania. The Act was enacted to encourage the reporting of organized crime, corruption, unethical conducts, abuse of power, and illegal or dangerous activities. The Act provides room for reporting cases involving the waste, misappropriation, or mismanagement of public

resources, as well as the abuse of office in public institutions. Section 4 of the Act states:

(1) Any person may make a public interest disclosure before a Competent Authority if that person is of reasonable belief that—
(a) a crime has been committed, is about to be committed or is likely to be committed;
(b) another person has not complied with a law or is in the process of breaking a law or is likely to break a law which imposes an obligation on that person; (c) the health or safety of an individual or community is endangered, has been endangered or is likely to be endangered; (d) in a public institution there has been, there is likely to be waste, misappropriation or mismanagement of public resources or abuse of office; or (e) the environment has been degraded, is being degraded or is likely to be degraded. (2) Without prejudice to the generality of subsection (1), a whistleblower may disclose a wrongdoing to a person who has authority in a locality or a person to whom a whistleblower has trust and that person shall refer the disclosure to a Competent Authority. (3) The person referred to under subsection (2) shall include but not limited to: (a) a Chairman or member of a Village Council; (b) a head of recognized religious body; (c) a Council or, Mayor or Council Chairman; or (d) a Member of Parliament; (e) A person who receives the disclosure in terms of Sub-section (2) confidentiality of the disclosure and the whistleblower.²⁶

Lastly, financial management reforms—including the introduction of modern systems of accounting, strengthening internal audit units and application of e-financial management systems²⁷—,

²⁶. TANZLII, *Whistleblower and Witness Protection Act: Cap 446* (R.E. 2016), section 4.

²⁷. See Odd-Helge Fjeldstad, “Corruption in Local Government Authorities in Tanzania,” *CMI*

²⁵. Lukiko, “Fighting Corruption,” 121.

enactment of *Public Procurement Act of 2011*,²⁸ the promotion of transparency and access to information,²⁹ and promotion of public education—whereby, training to public officials on ethical conduct, financial management and anti-corruption laws is being conducted to enhance integrity of the institutions³⁰—constitute also another adopted mechanisms for addressing all forms of corruption in Tanzania.

Despite the implementation of these legal mechanisms, embezzlement of public resources is still persisting. Erika Franz denotes the failure of enforcement, lack of protection for whistleblowers, little access to government data and declarations, and lack of power behind the strategy as reasons of this persistence.³¹ However, the continued occurrence of embezzlement of public resources despite these mechanisms raises doubts about whether institutional and legal measures alone can foster the necessary moral responsibility among public officials. Therefore, this persistence suggests that integrating ethics into anti-corruption efforts could strengthen the effectiveness of such mechanisms. The next subsection examines the reasons why these

Report (Bergen: Chr. Michelsen Institute, 2003), 60.

²⁸. United Republic of Tanzania, *The Public Procurement Act, 2011* (Act No. 7 of 2011) (Dar es Salaam: Government Printer, 2011).

²⁹. See Brice Magdalou et al “Can Transparency of Information Reduce Embezzlement? Experimental Evidence from Tanzania.” *IZA Discussion Paper* No. 9925 (2016), 30.

³⁰. Prevention and Combating of Corruption Bureau (PCCB), *Annual Report 2022/2023* (Dodoma: Prevention and Combating of Corruption Bureau, 2023).

³¹. See Erika Franz “*Toa KituKidogo: Corruption in East Africa*,” *IN THE BALANCE* 1, no. 1 (2012), 14.

mechanisms have failed to adequately curb embezzlement of public resources.

1.2.2 Assumptions Underlie the Failure of Legal Frameworks to Address Embezzlement of public resources in Tanzania

Embezzlement of public resources still persist in Tanzania not because there are no laws,³² but because there is a couple of factors contribute to its persistence. One of these factors is the weak enforcement of the laws. Despite Tanzania’s anti-corruption legislations, enforcement remains problematic: investigations are often prolonged, prosecutions take long time, and the conviction rate relative to reported cases remains quite low.³³ Weak enforcement of anti-corruption laws has also denoted by the Afri MAP. It states that the “PCCA is a progressive piece of anti-corruption legislation with extensive provisions; however, its effective implementation remains a challenge.”³⁴ This poor enforcement of laws might create the impression among public officials that they will not face any punishment. This is the reason for the World Bank to state that:

Where corruption is systemic, the formal rules remain in place, but they are superseded by informal rules. It may be a crime to bribe a public official, but in practice the law is not enforced or is applied in a partisan way, and informal rules prevail. Government tender boards may continue to operate even though the criteria by which contracts are awarded

³². See United Nations Office on Drugs and Crime (UNODC), *State of Implementation of the United Nations Convention against Corruption* (Vienna: United Nations, 2015), 34.

³³. See Erika Franz “*Toa KituKidogo*,” 14.

³⁴. AfriMAP, *Effectiveness of Anti-Corruption Agencies in East Africa: Kenya, Tanzania and Uganda* (South Africa: Open Society Foundations, 2015), 56.

have changed. Seen in this light, strengthening institutions to control corruption is about shifting the emphasis back to the formal rules. This implies acknowledging that a strong legal framework to control corruption requires more than having the right legal rules in place. It means addressing the sources of informality, first by understanding why the informal rules are at odds with the formal rules and then by tackling the causes of divergence.³⁵

Where political interference, bureaucratic delays, or institutional weaknesses hinder investigations, legal provisions become largely symbolic rather than practical deterrents.

Another reason for the failure of anti-corruption legal mechanisms is that they cannot substitute for moral responsibility. Although laws establish essential standards for regulating behaviour, protecting rights, and maintaining social order, they cannot fully substitute for personal conscience, ethical judgment, and a voluntary commitment to justice. Law typically sets only the minimum standard of behaviour needed to avoid punishment, rather than the highest level of ethical conduct. Embezzlement of public resources still persists because many public officials act in a right way not out of genuine goodwill, but from fear of being found guilty; they act in conformity with duty rather than from duty itself.³⁶ While ethics governs intention, dispositions and responsibility, laws deal with external behaviour. As a result, within a purely legal framework, public officials may comply with rules merely to avoid punishment. Consequently, when opportunities to evade detection arise, some officials show no hesitation in embezzling public funds.

³⁵. World Bank, *Helping Countries Combat Corruption: The Role of the World Bank* (Washington, DC: World Bank, 1997), 13.

³⁶. Cf. Kant, *Metaphysics of Morals*, 7–13.

Furthermore, legal mechanisms become ineffective when the opportunity for personal enrichment outweighs the threat of deterrence. Whenever the potential for private gain from corrupt acts exceeds the risks of detection and punishment, officials embezzle public funds despite existing legal sanctions. Corrupt officials take advantage of systemic weaknesses—such as inadequate internal controls or insufficient supervision—and operate under the belief that their misconduct will remain undiscovered. Partheeswaran Parameswaran and Mohammed Shahzad Shaf note that:

Fraud requires an opportunity, where the fraudster exploits a situation to gain unfair advantage. While opportunities are difficult to detect, effective legal and administrative structures can help block them. Pressure acts as a driving force, often arising from financial crises, incentives, or unrealistic profit targets. When rewards outweigh consequences, individuals may choose fraudulent actions.³⁷

While laws try to regulate the behaviour externally, opportunities motivate them internally. Then, when the public officials are controlling the valuable resources and operating in the environment with the weak controls, personal gain looks more profitable than the risk of being punished.

Moreover, institutional culture plays a significant role in the failure of legal mechanisms to address embezzlement of public resources.³⁸ In organisations with a healthy institutional culture,

³⁷. Partheeswaran Parameswaran and Mohammed ShahzadShaf, “Criminological and Socio-economic Aspects of Corporate Delinquency: A 21st Century Perspective,” *Journal of Economic Criminology* 9 (Elsevier Ltd, 2025), 6. <https://doi.org/10.1016/j.jeconc.2025.100185>

³⁸. See Masabo, “Corruption and Fraudulent Culture,” 152.

integrity and responsible behaviour are actively encouraged among employees. However, when corruption becomes normalised and unethical practices are regarded as the most effective means of achieving goals—despite the existence of laws, sanctions, and controls—the behaviour of individuals is strongly shaped by the prevailing values and practices of the institution. When senior officials regularly misuse public resources, this example influences subordinates, leading to the normalisation of corrupt practices whenever opportunities arise. Syed Hussein Alatas states that:

The power to achieve success or failure lies with the ruler. If the measuring line is true, then the wood will be straight, not because one makes a special effort, but because that which it is “ruled” by makes it so. In the same way if the ruler is sincere and upright, then honest officials will serve in his government and scoundrels will go into hiding, but if the ruler is not upright then evil men will have their way and loyal men will retire to seclusion.³⁹

For Alatas, the integrity of the leader determines the fate of both honest and unethical individuals. Honest officials flourish under an incorrupt leader, while corrupt officials prosper when the leader is also a corrupt. Consequently, if the institution normalizes unethical practices, including embezzlement of public resources, they become as part of everyday organisational life. In such environments, internal controls are weakened and anti-corruption laws lose their effectiveness because rules alone cannot prevail against a culture that rewards concealment rather than accountability. This is why Robert Klitgaard encourages transformation of

organisational culture as a necessary means of suppressing corruption.⁴⁰

Moreover, socio-economic incentives pose a significant challenge to legal mechanisms. Karl Marx highlights that individuals do not act in isolation; their decisions are shaped by the social and economic environments in which they live.⁴¹ Similarly, Thomas Hobbes argues that people naturally pursue what benefits them and seek to secure their own survival and well-being. He states that “every man is presumed to seek his own preservation and his own satisfaction.”⁴² This does not imply that human beings are inherently evil, but rather that self-interest strongly motivates their actions. Therefore, socio-economic incentives undermine the effectiveness of legal frameworks, since laws alone cannot eliminate the powerful economic and social pressures that influence officials’ behaviour. A public official facing financial hardship, seeking social prestige, or obliged to support a large family may view public resources as a means of personal advancement, even in the presence of anti-corruption laws. While laws impose sanctions, they fail to address the underlying motivations; when economic incentives outweigh the perceived risk of punishment, legal prohibitions become ineffective.

⁴⁰. See Robert Klitgaard, *Controlling Corruption* (Berkeley: University of California Press, 1988), 89–93.

⁴¹. Cf. Karl Marx, *A Contribution to the Critique of Political Economy*, trans. S. W. Ryazanskaya (Moscow: Progress Publishers, 1970), 20–21.

⁴². Thomas Hobbes, *Leviathan*, ed. Richard Tuck (Cambridge: Cambridge University Press, 1996), 118.

³⁹. Syed Hussein Alatas, *The Sociology of Corruption: The Nature, Function, Causes and Prevention of Corruption* (Singapore: Time Books, 1980), 77.

1.3 Contribution of Levinas's Ethics in Combating Embezzlement of public resources in Tanzania

As it has observed in previous sections, since independence, Tanzania has adopted different legal mechanisms to fight corruption. These mechanisms include the enactment of Prevention and Combating of Corruption Act, Whistle blowing act, the Public Finance Act, the Public Procurement Act, regular audits by the Controller and General Auditor, and the institutional apparatus of the Prevention and Combating of Corruption Bureau.⁴³ Despite these all mechanisms, reports from the CAG and PCCB still uncover theft of public funds and resources. Therefore, it can be now confirmed that embezzlement of public resources persists because of not only institutional weaknesses but also the inadequacy of rule-based and compliance-oriented anti-corruption frameworks.

The failure of legal mechanisms denotes the need for integrating ethics to the efforts for fighting against embezzlement of public resources. This is because ethics concerns with the inner disposition, conscience, intentions, and responsibility of the moral agent, rather than regulating only external behaviour as laws do;⁴⁴ ethics creates genuine moral responsibility to an official. This study is therefore proposing Levinas's ethics as a complementary alternative approach to legal measures.

The study adopts Levinas's ethics because this ethics provides a valuable framework for rethinking responsibility and accountability. Levinas's ethics emphasizes the self (public official) to exercise infinite responsibility to the

Other (citizens).⁴⁵ While legal frameworks primarily regulate external actions through laws and sanctions, Levinas's ethics addresses the inner conscience, intentions, and moral disposition of public officials by demanding them to recognize the dignity and vulnerability of citizens whom they entrusted to serve. Levinas argues that:

The strangeness of the Other, his irreducibility to the I, to my thoughts and my possessions, precisely accomplished as a calling into question of my spontaneity, as ethics. Metaphysics, transcendence, the welcoming of the other by the same, of the Other by me, is concretely produced as the calling into question of the same by the other, that is, as the ethics that accomplishes the critical essence of knowledge. And as critique precedes dogmatism, metaphysics precedes ontology.⁴⁶

Also, Levinas's ethics offers a deeper foundation for accountability because it encourages officials to view public funds not as opportunities for personal enrichment but as resources belonging to the citizens and intended for the common good.⁴⁷ Through cultivating a sense of ethical responsibility that precedes self-interest, Levinas's ethics can suppress embezzlement of public resources at its source; motivating public officials to act with honesty, integrity, and concern for society even when legal detection or punishment is unlikely.

Levinas's ethics supplies a complementary foundation by relocating the origin of

⁴³. See Lukiko, "Fighting Corruption," 100–152.

⁴⁴. See George C. Christie, "On the Moral Obligation to Obey the Law." *Duke LJ* 1922, no. 1311(1990), 1336.

⁴⁵. See Levinas, *Otherwise Than Being*, 10–11.

⁴⁶. Emmanuel Levinas, *Totality and Infinity: An Essay on Exteriority*, trans. Alphonso Lingis (The Hague: MartinusNijhoff Publisher, 1969), 43.

⁴⁷. Cf. Emmanuel Levinas, *Totality and Infinity*, 198–199.

accountability prior to any legal or contractual obligation. According to Levinas, when you encounter another person directly, face-to-face, that interaction creates an infinite and asymmetrical responsibility that precedes freedom, deliberation, and reciprocity.⁴⁸ The face of the citizen—vulnerable, exposed, and irreducible to categories of calculation—issues a silent yet imperative command that the public official cannot evade without ethical violence. Levinas writes:

The expression the face introduces into the world does not defy the feebleness of my powers, but my ability for power. The face, still a thing among things, breaks through the form that nevertheless delimits it. This means concretely: the face speaks to me and thereby invites me to a relation incommensurate with a power exercised, be it enjoyment or knowledge.⁴⁹

This pre-ontological demand transforms public office from a site of discretionary power into a vocation of service, wherein the misappropriation of funds appears not merely as a breach of statute but as a refusal to respond to the dignity and needs of those whose welfare depends upon the faithful stewardship of resources.

By addressing the internal disposition of the moral agent, Levinas's ethics remedies a critical gap left by legal mechanisms. While laws can compel outward conformity, yet they cannot generate the genuine sense of obligation that arises when the official recognizes citizens as irreducible Others rather than anonymous beneficiaries or obstacles to private enrichment. For example, where legal mechanisms fail because detection is improbable, the asymmetrical responsibility—as articulated by Levinas⁵⁰—continues to bind the conscience,

⁴⁸. See Levinas, *Totality and Infinity*, 198; Levinas, *Otherwise than Being*, 10–11.

⁴⁹. Levinas, *Totality and Infinity*, 198.

⁵⁰. See Levinas, *Ethics and Infinity*, 98–99.

rendering embezzlement of public resources an intolerable betrayal of the ethical relation itself.

Applied to the concrete domains of Tanzanian public administration—procurement, revenue collection, development planning, and disaster relief—Levinas's ethics reinterprets each sphere of official action as an ethical encounter.⁵¹ The official responsible for public funds confronts not abstract budgetary lines but the faces of citizens whose access to education, healthcare, and infrastructure is compromised by diversion. Recognition of this relation fosters transparency, prudence, and accountability as expressions of responsibility rather than mere procedural compliance. Therefore, institutional reforms gain moral depth when officials internalize the priority of the citizens over self-interest.⁵²

Further, the complementarity of Levinas's ethics to legal frameworks manifests in the cultivation of ethical leadership and the transformation of institutional culture. Levinas's insistence that justice emerges only through the extension of responsibility to the third party (*le tiers*)⁵³ supports the development of impartial structures, equitable resource allocation, and participatory oversight. Ethics training grounded in the phenomenology of the face, together with public awareness that highlights the human cost of embezzlement of public resources, complements legal sanctions by fostering a moral climate in which misconduct becomes unthinkable rather than merely punishable. Such measures do not replace the necessary work of auditors, prosecutors, and courts; they render those mechanisms more effective by diminishing the inclination toward corruption at its source.

⁵¹. Cf. Levinas, *Otherwise than Being*, 159.

⁵². Cf. Roger Burggraeve, *The Wisdom of Love in the Service of Love: Emmanuel Levinas on Justice, Peace, and Human Rights*, trans. Jeffrey Bloechl (Milwaukee: Marquette University Press, 2002), 42–53.

⁵³. See Levinas, *Totality and Infinity*, 213.

In general, Levinas's ethics does not abolish the legal orders but perfects them by restoring the moral ground upon which law itself depends. Where statutes prohibit and institutions investigate, the infinite responsibility to the Other generates the interior disposition that makes prohibition unnecessary for the ethically formed official. The integration of this relational ethics into Tanzania's anti-corruption mechanisms therefore offers a pathway beyond the cycle of detection and punishment toward a governance oriented by the primordial demand of the face; an orientation in which public resources are preserved as instruments of human dignity rather than occasions for private gain.

Conclusion

In regard to the data have presented, this study concludes that the persistence of embezzlement of public resources in Tanzania should be understood as a failure of responsibility rather than being understood merely as a failure of compliance. It exposes a failure to recognize public office as an ethical relationship with citizens whose lives depend upon the responsible use of public resources. While laws can prohibit, institutions can investigate, and courts can punish, none of them can guarantee that an official will choose the public good when private advantage becomes possible. Therefore, the central challenge is not simply to make officials more compliant, but to transform the ethical orientation from which they exercise public authority.

Levinas's ethics provides a significant philosophical basis for this transformation because it encourages officials to place responsibility to citizens prior to their self-interest. The officials should not understand, or view citizens as the abstract beneficiaries, the figures in a budget, or the objects within an administrative system, but the concrete Others whose vulnerability places an ethical demand upon the officials. From this perspective, the possession of public authority could not increase an official's entitlement to public resources; rather, it increases the

acceptance of responsibility toward to those whom he or she entrusted to his or her care. Then, the ethical public official could not ask whether his or her action can escape legal sanction, but whether it can be justified before those who will be affected by it. Such a transformation changes the meaning of accountability from fear of punishment to an internal obligation to preserve human dignity.

However, the applicability of Levinas's ethics should not be interpreted as a replacement for Tanzania's legal and institutional anti-corruption mechanisms. Its significance lies precisely in its capacity to address what those mechanisms cannot adequately reach: the moral disposition of the person who chooses whether or not to misuse entrusted power. Legal mechanisms are still necessary for investigating, deterring, prosecuting, auditing, and punishing the embezzlers. And Levinas's ethics provides the moral orientation that makes these mechanisms meaningful in practice. Therefore neither law without ethics nor ethics without law, but their integration: legal mechanisms must constrain embezzlement of public resources externally while ethical responsibility restrains the desire to commit it internally.

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